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National retail merchants  
association

Title:

Inventory methods for  
retail stores

Place:

New York

Date:

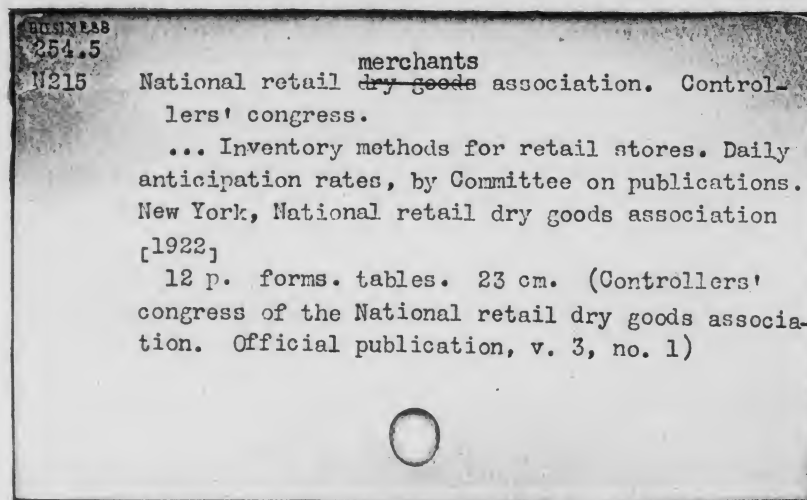
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A resolution test chart featuring various patterns of horizontal and vertical lines of increasing frequency. Each pattern is accompanied by a numerical value indicating its resolution. The values are arranged in a grid-like fashion, with some values appearing in larger, bolder fonts than others. The values include: 1.0, 1.1, 1.25, 1.4, 1.6, 1.8, 2.0, 2.2, 2.5, 2.8, 3.2, 3.6, 4.0, 4.5, 5.0, 5.6, 6.3, 7.1, 8.0, and 9.0. The chart is used to measure the resolving power of an optical system.

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VOL. III APRIL, 1922 No. 1

INVENTORY METHODS  
FOR  
RETAIL STORES

DAILY  
ANTICIPATION  
RATES

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CONTROLLERS' CONGRESS  
OF THE  
National Retail Dry Goods Association

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OFFICIAL PUBLICATION

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VOL. III

APRIL, 1922

No. 1

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INVENTORY METHODS  
FOR  
RETAIL STORES

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DAILY  
ANTICIPATION  
RATES

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BY  
COMMITTEE ON PUBLICATIONS

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200 Fifth Ave., New York City



*Business*

THE Controllers' Congress does not assume responsibility for the views expressed by the writers of articles appearing in the Official Publications. All articles published have been passed upon by the Committee on Publications, as being of a constructive nature, and contain suggestions and ideas as to retail store procedure, which should be of interest to the retail craft. The articles published may or may not present the particular ideas of the respective individual or group. Comments on any of the publications are always welcome and should be addressed to the Secretary.

An invitation is extended to all members and those interested in the retail craft to submit articles for publication. The writer of each article will be given credit at the time of publication.

Additional copies may be obtained from the Secretary. The price to members is twentyfive cents per copy and to non-members fifty cents per copy.

#### Committee on Publications

T. L. BLANKE  
G. K. CREIGHTON  
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## INVENTORY METHODS FOR RETAIL STORES

There are many factors entering into the taking of an Inventory, which differ according to operating conditions. In compiling this article, the average conditions have been taken as a basis.

### FORMS

Forms have been prepared for those operating under the retail inventory method exclusively, and also for those who desire to take inventory at both retail and cost or market, whichever is lower.

If accurate records of percent of Gross Mark-Up are maintained, it is not necessary when using the retail system to take the inventory at both cost and retail, as the purpose of an inventory under the retail system is to adjust the retail book inventory to the actual physical retail inventory. The cost inventory is a matter of computation through which the element of profit is eliminated from the inventory.

Form number one is to be used for inventories taken at retail only; form number two for inventories to be taken at cost or market, whichever is lower.

There have also been prepared forms for use with the "Tag System" of Inventory, which is being successfully used in a considerable number of stores, as it has a number of advantages over the more generally used sheet system. The tags can be written up completely including count, in advance of the date of inventory. All merchandise sold or received, after count, is recorded on tag, which remains with article. After close of business on the date the inventory is to be taken, tags are collected. This form is herein known as number three.

### PREPARATION

The date at which the different departments are to close their inventories should be definitely decided. Under the retail method it is not necessary for all departments to take their inventory at the same time.

Instructions should be issued to Merchandise Managers and Buyers to clear up all invoices, claims, disputes, memorandum

DA Feb 20, 1929  
Hec  
ASP Mar 5/29

invoices, stocks on manufacturers' accounts and merchandise on consignment invoices, one week prior to closing of the inventory, so as to avoid congestion caused in the Receiving Room and the General Offices by reason of the great number of invoices put through the last day or two before the close of stock taking. All merchandise in transit to or from warehouse, fur storage department, manufacturing departments or between other departments, merchandise being relabeled and that returned by customers and to manufacturers should be properly recorded and cleared before the date of closing of the inventory.

Merchandise that for any reason (style change, slow moving, cost to replace less than purchase price, etc.) is retailed above its known or salable value, should be marked down before inventory taking.

The forms should be serially numbered so that they may be accounted for. The person in charge of distribution of the forms should charge each department with the supply issued to it. The person receiving the blank forms should check and sign for the numbers received.

The task of taking the inventory should be carefully planned and assigned to selected persons in each section and instructions should be given them as to the method of counting, listing, etc., as errors may necessitate retaking the inventory.

### TAKING AND LISTING

The persons assigned to the taking and listing of the inventory should work in pairs, one person to call and the other to enter.

Every form must be fully headed with date, location, department number and name of persons calling and listing, and person comparing or rechecking.

All columns are to be filled in except when instructions to the contrary are given. In most stores it is only necessary to have the following:

Article or Description  
Season and Month (Code)  
Lot Number  
Retail Price  
Unit—Pieces, Yards, Dozen or Gross  
Quantity

In case form number two is being used, the code and translated cost price and also the present market price, if lower, should be entered in addition to the above.

The inventory is to be purely a physical inventory and no attention should be paid to any containers, such as boxes, but the merchandise itself, within such containers, is always to be counted and listed. No attention should be paid to records of current and reserve stocks, as an inventory should represent a physical count.

Should it be necessary to tally quantities for any one unit, it should not be permissible to use scratch paper, but the margin or reverse side can be used and the total quantity accordingly entered. In entering the quantity, it is advisable to make entries in the same unit as the price and enter yardage fractions in eighths and dozens fraction in twelfths.

Special care should be exercised to see that all merchandise is listed in forward and reserve stocks, receiving room, warehouse, display windows and cases, or wherever it may be. Merchandise returned to factory on memoranda should be listed on separate forms, as part of the inventory and accordingly marked.

No corrections should be made in previous entries, to correct an error, draw a line through the incorrect item and make a new entry.

In some departments it is necessary to spend several days in listing the inventory, in which case, the merchandise sold after listing should be entered on special sheets, plainly marked in colored pencil, "Sold after Inventory—deduct" or on the tags (Form No. 3) in the space provided.

There is an advantage in an independent double-listing of merchandise whenever possible, as it affords a complete double check. As an alternative, the one listing made should be checked by a second crew.

The inventory should always be subject to check by the office. In each checking crew there should be at least one auditor or executive, representing the controller.

Upon completion of the inventory, the controller's representative should collect all forms and check to see that all numbers are accounted for before turning into the office.

All inventories should be turned into the office the night that the inventory closes.

### EXTENSION OR FIGURING

The office should account for all forms allotted to each department before the extensions are started.

The first extension on the sheets is made on the stub to the right and the stub totaled. The stubs are then detached by the

All inventories should be computed or tabulated as to seasons of purchase, so as to afford a check on the merchandising operations.

Recapitulations should be made and attached to the inventory sheets of each Department.

## GENERAL

After the total inventory has been determined, it should be compared with the book inventory and if the difference is small and unquestioned an adjustment should be made so as to bring the books in accord with the physical inventory taken. If the difference should be so large as to be questionable, the inventory should be audited for possible errors and if they can not be located, the inventory should be retaken, so that the adjustment made may be supported to the satisfaction of the Management.

## SUPPLIES

The supplies on hand, consisting of items purchased for expense purposes, should be inventoried at cost, and market, if lower. The difference between the total inventory valuation and the book inventory of supplies should accordingly be adjusted through the expense accounts; if, however, any of the supplies inventoried had been charged direct to expense when purchased, the account so charged should be credited with the amount on hand.

**FORM No. 1**

[illegible]

**FORM No. 2**[illegible]

**FORM No. 3**

[illegible]

FORM NO. 3-1

INVENTORY BOOK COVER

TAGS SHOULD BE ACCOUNTED FOR BY ORIGINAL NUMBER  
DO NOT BIND MORE THAN 100 TAGS IN A COVER

DEPARTMENT No. \_\_\_\_\_

DATE INVENTORY CLOSED \_\_\_\_\_

BOOK No. \_\_\_\_\_

TAGS PULLED BY \_\_\_\_\_

TAGS BOUND BY \_\_\_\_\_

For Office Use

TAGS NUMBERED BY (FINAL) \_\_\_\_\_

EXTENDED \_\_\_\_\_

AND TOTALS BY \_\_\_\_\_

COMPUTATIONS \_\_\_\_\_

CHECKED BY \_\_\_\_\_

CLASS OF \_\_\_\_\_  
 MERCHANDISE \_\_\_\_\_

TOTAL BY SEASONS	DOLLARS	CENTS
PAST SEASON-6 MONTHS		
PREVIOUS SEASON-6 MONTHS		
OVER ONE (1) YEAR		
TOTAL		

Use a separate cover for  
every 100 tags.



## DAILY ANTICIPATION RATES

In computing Anticipation on invoices, the Chart or Table on the following pages will be of assistance, as the annual rates have been reduced to a daily basis.

This Chart is based upon 365 days to the year and covers annual anticipation rates from 1% to 10% inclusive, covering periods from one to ninety days.

The figures shown opposite the various number of days is the percent applicable to the respective period, based upon the annual percentage shown at the top of the column.

A practical example of its operation is as follows:

Invoice dated March 31 for \$4,750.90, terms 2%, 10 days, 90 days extra, F. O. B. destination, paid on April 26.

Invoice.....	\$4,750.90
Less: Freight.....	30.40

	\$4,720.50
Less: Discount 2%	94.41

	\$4,626.09
Less: Anticipation 6% for 73 days (1.2% see chart).....	55.51

Amount of check.....	\$4,570.58
----------------------	------------

The 1.2% Anticipation shown above is taken from the chart opposite 73 days and under the 6% column.

## ANTICIPATION RATES AND PERCENTAGES

### PER ANNUM RATES

DAYS	1%	2%	3%	4%	5%	6%	7%	8%	9%	10%
1	.00274	.00548	.00822	.01096	.01370	.01644	.01918	.02192	.02466	.02740
2	.00548	.01096	.01644	.02192	.02740	.03288	.03836	.04384	.04932	.05479
3	.00822	.01644	.02466	.03288	.04110	.04932	.05753	.06575	.07397	.08219
4	.01096	.02192	.03288	.04384	.05479	.06575	.07671	.08767	.09863	.10959
5	.01370	.02740	.04110	.05479	.06849	.08219	.09589	.10959	.12329	.13699
6	.01644	.03288	.04932	.06575	.08219	.09863	.11507	.13151	.14795	.16438
7	.01918	.03836	.05753	.07671	.09589	.11507	.13425	.15342	.17260	.19178
8	.02192	.04384	.06575	.08767	.10959	.13151	.15342	.17534	.19726	.21918
9	.02466	.04932	.07397	.09863	.12329	.14795	.17260	.19726	.22192	.24658
10	.02740	.05479	.08219	.10959	.13699	.16438	.19178	.21918	.24658	.27397
11	.03014	.06027	.09041	.12055	.15068	.18082	.21096	.24110	.27123	.30137
12	.03288	.06575	.09863	.13151	.16438	.19726	.23014	.26301	.29589	.32877
13	.03562	.07123	.10685	.14247	.17808	.21370	.24932	.28493	.32055	.35616
14	.03836	.07671	.11507	.15342	.19178	.23014	.26849	.30685	.34521	.38356
15	.04110	.08219	.12329	.16438	.20548	.24658	.28767	.32877	.36986	.41096
16	.04384	.08767	.13151	.17534	.21918	.26301	.30685	.35068	.39452	.43836
17	.04658	.09315	.13973	.18630	.23288	.27945	.32603	.37260	.41918	.46575
18	.04932	.09863	.14795	.19726	.24658	.29589	.34521	.39452	.44384	.49315
19	.05205	.10411	.15616	.20822	.26027	.31233	.36438	.41644	.46849	.52055
20	.05479	.10959	.16438	.21918	.27397	.32877	.38356	.43836	.49315	.54795
21	.05753	.11507	.17260	.23014	.28767	.34521	.40274	.46027	.51781	.57534
22	.06027	.12055	.18082	.24110	.30137	.36164	.42192	.48219	.54247	.60274
23	.06301	.12603	.18904	.25205	.31507	.37808	.44110	.50411	.56712	.63014
24	.06575	.13151	.19726	.26301	.32877	.39452	.46027	.52603	.59178	.65753
25	.06849	.13699	.20548	.27397	.34247	.41096	.47945	.54795	.61644	.68493
26	.07123	.14247	.21370	.28493	.35616	.42740	.49863	.56986	.64110	.71233
27	.07397	.14795	.22192	.29589	.36986	.44384	.51781	.59178	.66575	.73973
28	.07671	.15342	.23014	.30685	.38356	.46027	.53699	.61370	.69041	.76712
29	.07945	.15890	.23836	.31781	.39726	.47671	.55616	.63562	.71507	.79452
30	.08219	.16438	.24658	.32877	.41096	.49315	.57534	.65753	.73973	.82192
31	.08493	.16986	.25479	.33973	.42466	.50959	.59452	.67945	.76438	.84932
32	.08767	.17534	.26301	.35068	.43836	.52603	.61370	.70137	.78904	.87671
33	.09041	.18082	.27123	.36164	.45205	.54247	.63288	.72329	.81370	.90411
34	.09315	.18630	.27945	.37260	.46575	.55890	.65205	.74521	.83836	.93151
35	.09589	.19178	.28767	.38356	.47945	.57534	.67123	.76712	.86301	.95890
36	.09863	.19726	.29589	.39452	.49315	.59178	.69041	.78904	.88767	.98630
37	.10137	.20274	.30411	.40548	.50685	.60822	.70959	.81096	.91233	1.01370
38	.10411	.20822	.31233	.41644	.52055	.62466	.72877	.83288	.93699	1.04110
39	.10685	.21370	.32055	.42740	.53425	.64110	.74795	.85479	.96164	1.06849
40	.10959	.21918	.32877	.43836	.54795	.65753	.76712	.87671	.98630	1.09589
41	.11233	.22466	.33699	.44932	.56164	.67397	.78630	.89863	1.01096	1.12329
42	.11507	.23014	.34521	.46027	.57534	.69041	.80548	.92055	1.03562	1.15068
43	.11781	.23562	.35342	.47123	.58904	.70685	.82466	.94247	1.06028	1.17808
44	.12055	.24110	.36164	.48219	.60274	.72329	.84384	.96438	1.08493	1.20548
45	.12329	.24658	.36986	.49315	.61644	.73973	.86301	.98630	1.10959	1.23288

**ANTICIPATION RATES AND PERCENTAGES—Continued**  
**PER ANNUM RATES**

DAYS	1%	2%	3%	4%	5%	6%	7%	8%	9%	10%
46	.12603	.25205	.37808	.50411	.63014	.75616	.88219	1.00821	1.13424	1.26027
47	.12877	.25753	.38630	.51507	.64384	.77260	.90137	1.03013	1.15890	1.28767
48	.13151	.26301	.39452	.52603	.65753	.78904	.92055	1.05205	1.18356	1.31506
49	.13425	.26849	.40274	.53699	.67123	.80548	.93973	1.07397	1.20821	1.34246
50	.13699	.27397	.41096	.54795	.68493	.82192	.95890	1.09589	1.23287	1.36986
51	.13973	.27945	.41918	.55890	.69863	.83836	.97808	1.11780	1.25753	1.39726
52	.14247	.28493	.42740	.56986	.71233	.85479	.99726	1.14146	1.28219	1.42465
53	.14521	.29041	.43562	.58082	.72603	.87123	1.01643	1.16164	1.30684	1.45205
54	.14795	.29589	.44384	.59178	.73973	.88767	1.03561	1.18356	1.33150	1.47945
55	.15068	.30137	.45205	.60274	.75342	.90411	1.05479	1.20547	1.35616	1.50684
56	.15342	.30685	.46027	.61370	.76712	.92055	1.07397	1.22739	1.38082	1.53424
57	.15616	.31233	.46849	.62466	.78082	.93699	1.09315	1.24931	1.40547	1.56164
58	.15890	.31781	.47671	.63562	.79452	.95342	1.11232	1.27123	1.43013	1.58904
59	.16164	.32329	.48493	.64658	.80822	.96986	1.13150	1.29315	1.45479	1.61643
60	.16438	.32877	.49315	.65753	.82192	.98630	1.15068	1.31506	1.47945	1.64383
61	.16712	.33425	.50137	.66849	.83562	1.00274	1.16986	1.33698	1.50410	1.67123
62	.16986	.33973	.50959	.67945	.84932	1.01918	1.18904	1.35890	1.52876	1.69863
63	.17260	.34521	.51781	.69041	.86301	1.03562	1.20821	1.38082	1.55342	1.72602
64	.17534	.35068	.52603	.70137	.87671	1.05205	1.22739	1.40273	1.57808	1.75342
65	.17808	.35616	.53425	.71233	.89041	1.06849	1.24657	1.42465	1.60273	1.78082
66	.18082	.36164	.54247	.72329	.90411	1.08493	1.26573	1.44657	1.62739	1.80821
67	.18356	.36712	.55068	.73425	.91781	1.10137	1.28493	1.46849	1.65205	1.83561
68	.18630	.37260	.55890	.74521	.93151	1.11781	1.30410	1.49041	1.67671	1.86301
69	.18904	.37808	.56712	.75616	.94521	1.13425	1.32328	1.51231	1.70136	1.89041
70	.19178	.38356	.57534	.76712	.95890	1.15068	1.34246	1.53424	1.72602	1.91780
71	.19452	.38904	.58356	.77808	.97260	1.16712	1.36164	1.55616	1.75068	1.94520
72	.19726	.39452	.59178	.78904	.98630	1.18356	1.38082	1.57808	1.77534	1.97260
73	.20000	.40000	.60000	.80000	1.00000	1.20000	1.40000	1.60000	1.80000	2.00000
74	.20274	.40548	.60822	.81096	1.01370	1.21644	1.41917	1.62191	1.82465	2.02739
75	.20548	.41096	.61644	.82192	1.02740	1.23288	1.43835	1.64383	1.84931	2.05479
76	.20822	.41644	.62466	.83288	1.04110	1.24931	1.45753	1.66575	1.87397	2.08219
77	.21096	.42192	.63288	.84384	1.05479	1.26575	1.47671	1.68767	1.89863	2.10958
78	.21370	.42740	.64110	.85479	1.06849	1.28219	1.49589	1.70958	1.92328	2.13698
79	.21644	.43288	.64932	.86575	1.08219	1.29863	1.51506	1.73150	1.94794	2.16438
80	.21918	.43836	.65753	.87671	1.09589	1.31507	1.53424	1.75342	1.97260	2.19183
81	.22192	.44384	.66575	.88767	1.10959	1.33151	1.55342	1.77534	1.99726	2.21917
82	.22466	.44932	.67397	.89863	1.12329	1.34794	1.57260	1.79726	2.02191	2.24657
83	.22740	.45479	.68219	.90959	1.13699	1.36438	1.59178	1.81917	2.04657	2.27397
84	.23014	.46027	.69041	.92055	1.15068	1.38082	1.61095	1.84109	2.07123	2.30136
85	.23288	.46575	.69863	.93151	1.16438	1.39726	1.63013	1.86301	2.09589	2.32876
86	.23562	.47123	.70685	.94247	1.17808	1.41370	1.64931	1.88493	2.12054	2.35616
87	.23836	.47671	.71507	.95342	1.19178	1.43014	1.66849	1.90684	2.14520	2.38356
88	.24110	.48219	.72329	.96438	1.20548	1.44657	1.68767	1.92876	2.16986	2.41095
89	.24384	.48767	.73151	.97534	1.21918	1.46301	1.70684	1.95068	2.19452	2.43835
90	.24658	.49315	.73973	.98630	1.23288	1.47945	1.72602	1.97260	2.21917	2.46575

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12

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## ANTICIPATION RATES AND PERCENTAGES—Continued

### PER ANNUM RATES

DAYS	1%	2%	3%	4%	5%	6%	7%	8%	9%	10%
46	.12603	.25205	.37808	.50411	.63014	.75616	.88219	1.00821	1.13424	1.26027
47	.12877	.25753	.38630	.51507	.64384	.77260	.90137	1.03013	1.15890	1.28767
48	.13151	.26301	.39452	.52603	.65753	.78904	.92055	1.05205	1.18356	1.31506
49	.13425	.26849	.40274	.53699	.67123	.80548	.93973	1.07397	1.20821	1.34246
50	.13699	.27397	.41096	.54795	.68493	.82192	.95890	1.09589	1.23287	1.36986
51	.13973	.27945	.41918	.55890	.69863	.83836	.97808	1.11780	1.25753	1.39726
52	.14247	.28493	.42740	.56986	.71233	.85479	.99726	1.14146	1.28219	1.42465
53	.14521	.29041	.43562	.58082	.72603	.87123	1.01643	1.16164	1.30684	1.45205
54	.14795	.29589	.44384	.59178	.73973	.88767	1.03561	1.18356	1.33150	1.47945
55	.15068	.30137	.45205	.60274	.75342	.90411	1.05479	1.20547	1.35616	1.50684
56	.15342	.30685	.46027	.61370	.76712	.92055	1.07397	1.22739	1.38082	1.53424
57	.15616	.31233	.46849	.62466	.78082	.93699	1.09315	1.24931	1.40547	1.56164
58	.15890	.31781	.47671	.63562	.79452	.95342	1.11232	1.27123	1.43013	1.58904
59	.16164	.32329	.48493	.64655	.80822	.96986	1.13150	1.29315	1.45479	1.61643
60	.16438	.32877	.49315	.65753	.82192	.98630	1.15068	1.31506	1.47945	1.64383
61	.16712	.33425	.50137	.66849	.83562	1.00274	1.16986	1.33698	1.50410	1.67123
62	.16986	.33973	.50959	.67945	.84932	1.01918	1.18904	1.35890	1.52876	1.69863
63	.17260	.34521	.51781	.69041	.86301	1.03562	1.20821	1.38082	1.55342	1.72602
64	.17534	.35068	.52603	.70137	.87671	1.05205	1.22739	1.40273	1.57808	1.75342
65	.17808	.35616	.53425	.71233	.89041	1.06849	1.24657	1.42465	1.60273	1.78082
66	.18082	.36164	.54247	.72329	.90411	1.08493	1.26573	1.44657	1.62739	1.80821
67	.18356	.36712	.55068	.73425	.91781	1.10137	1.28493	1.46849	1.65205	1.83561
68	.18630	.37260	.55890	.74521	.93151	1.11781	1.30410	1.49041	1.67671	1.86301
69	.18904	.37808	.56712	.75616	.94521	1.13425	1.32328	1.51231	1.70136	1.89041
70	.19178	.38356	.57534	.76712	.95890	1.15068	1.34246	1.53424	1.72602	1.91780
71	.19452	.38904	.58356	.77808	.97260	1.16712	1.36164	1.55616	1.75068	1.94520
72	.19726	.39452	.59178	.78904	.98630	1.18356	1.38082	1.57808	1.77534	1.97260
73	.20000	.40000	.60000	.80000	1.00000	1.20000	1.40000	1.60000	1.80000	2.00000
74	.20274	.40548	.60822	.81096	1.01370	1.21644	1.41917	1.62191	1.82465	2.02739
75	.20548	.41096	.61644	.82192	1.02740	1.23288	1.43835	1.64383	1.84931	2.05479
76	.20822	.41644	.62466	.83288	1.04110	1.24931	1.45753	1.66575	1.87397	2.08219
77	.21096	.42192	.63288	.84384	1.05479	1.26575	1.47671	1.68767	1.89863	2.10958
78	.21370	.42740	.64110	.85479	1.06849	1.28219	1.49589	1.70958	1.92328	2.13698
79	.21644	.43288	.64932	.86575	1.08219	1.29863	1.51506	1.73150	1.94794	2.16438
80	.21918	.43836	.65753	.87671	1.09589	1.31507	1.53424	1.75342	1.97260	2.19183
81	.22192	.44384	.66575	.88767	1.10959	1.33151	1.55342	1.77534	1.99726	2.21917
82	.22466	.44932	.67397	.89863	1.12329	1.34794	1.57260	1.79726	2.02191	2.24657
83	.22740	.45479	.68219	.90959	1.13699	1.36438	1.59178	1.81917	2.04657	2.27397
84	.23014	.46027	.69041	.92055	1.15068	1.38082	1.61095	1.84109	2.07123	2.30136
85	.23288	.46575	.69863	.93151	1.16438	1.39726	1.63013	1.86301	2.09589	2.32876
86	.23562	.47123	.70685	.94247	1.17808	1.41370	1.64931	1.88493	2.12054	2.35616
87	.23836	.47671	.71507	.95342	1.19178	1.43014	1.66849	1.90684	2.14520	2.38356
88	.24110	.48219	.72329	.96438	1.20548	1.44657	1.68767	1.92876	2.16986	2.41095
89	.24384	.48767	.73151	.97534	1.21918	1.46301	1.70684	1.95068	2.19452	2.43835
90	.24658	.49315	.73973	.98630	1.23288	1.47945	1.72602	1.97260	2.21917	2.46575

These publications as issued from time to time will be punched for filing in a Kalamazoo binder, which will afford a permanent record.

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